



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF BLOOMER WATER UTILITY

Principal Office: 1503 MAIN STREET  
BLOOMER, WI 54724

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I SUE A. STOIK of \_\_\_\_\_  
(Person responsible for accounts)

CITY OF BLOOMER WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

02/09/2005  
(Date)

CITY CLERK/TREASURER/MANAGER OF UTILITIES  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF BLOOMER WATER UTILITY

**Utility Address:** 1503 MAIN STREET  
BLOOMER, WI 54724

**When was utility organized?** 1/1/1913

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SUE A. STOIK

**Title:** MANAGER OF UTILITY

**Office Address:**

1503 MAIN STREET  
BLOMER, WI 54724

**Telephone:** (715) 568 - 3331

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** SUE STOIK

**Title:** MANAGER OF UTILITIES

**Office Address:**

1503 MAIN STREET  
BLOOMER, WI 54724

**Telephone:** (715) 568 - 3032

**Fax Number:** (715) 568 - 3969

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DANIEL L. THOLE, CPA

**Title:** INDEPENDENT AUDITOR

**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:** tractool@pressenter.com

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**IDENTIFICATION AND OWNERSHIP**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** RANDY SUMMERFIELD**Title:** MAYOR**Office Address:**1503 MAIN STREET  
BLOOMER, WI 54724**Telephone:** (715) 568 - 3032

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DANIEL L. THOLE, CPA**Title:** INDEPENDENT AUDITOR**Office Address:** TRACEY & THOLE, S.C.502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tractool@pressenter.com**Date of most recent audit report:** 2/9/2005**Period covered by most recent audit:** 1/1/05 - 12/31/05

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**Names and titles of utility management including manager or superintendent:**

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**Name:** SUE A. STOIK**Title:** MANAGER**Office Address:**1503 MAIN STREET  
BLOOMER, WI 54724**Telephone:** (715) 568 - 3331**Fax Number:** (715) 568 - 3969**E-mail Address:**

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**Name of utility commission/committee:** City Council

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**Names of members of utility commission/committee:**

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RICHARD HOFMANN, COUNCILPERSON

RICHARD REVOIR, COUNCILPERSON

RANDY SUMMERFIELD, MAYOR

JANET THUR, COUNCILPERSON

JAY YOUNG, COUNCILPERSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**                     

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

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## IDENTIFICATION AND OWNERSHIP

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of water or sewer treatment plant)?      NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

None.

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	471,208	460,331	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	265,306	237,374	<b>2</b>
Depreciation Expense (403)	50,201	74,369	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	75,720	73,970	<b>5</b>
<b>Total Operating Expenses</b>	<b>391,227</b>	<b>385,713</b>	
<b>Net Operating Income</b>	<b>79,981</b>	<b>74,618</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>79,981</b>	<b>74,618</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	2,474	2,066	<b>10</b>
Miscellaneous Nonoperating Income (421)	625	25,658	<b>11</b>
<b>Total Other Income</b>	<b>3,099</b>	<b>27,724</b>	
<b>Total Income</b>	<b>83,080</b>	<b>102,342</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(16,396)	0	<b>12</b>
Other Income Deductions (426)	29,226	3,789	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>12,830</b>	<b>3,789</b>	
<b>Income Before Interest Charges</b>	<b>70,250</b>	<b>98,553</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	880	1,002	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	11,269	13,176	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>12,149</b>	<b>14,178</b>	
<b>Net Income</b>	<b>58,101</b>	<b>84,375</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,517,827	1,280,583	<b>20</b>
Balance Transferred from Income (433)	58,101	84,375	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	1,152,869	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,575,928</b>	<b>2,517,827</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	471,208		471,208	1
<b>Total (Acct. 400):</b>	<b>471,208</b>	<b>0</b>	<b>471,208</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	265,306		265,306	2
<b>Total (Acct. 401-402):</b>	<b>265,306</b>	<b>0</b>	<b>265,306</b>	
<b>Depreciation Expense (403):</b>				
Derived	50,201		50,201	3
<b>Total (Acct. 403):</b>	<b>50,201</b>	<b>0</b>	<b>50,201</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	75,720		75,720	5
<b>Total (Acct. 408):</b>	<b>75,720</b>	<b>0</b>	<b>75,720</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>79,981</b>	<b>0</b>	<b>79,981</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST INCOME	2,289	0	2,289	11
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**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	185	0	185 12
<b>Total (Acct. 419):</b>	<b>2,474</b>	<b>0</b>	<b>2,474</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		625	625 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>625</b>	<b>625</b>
<b>TOTAL OTHER INCOME:</b>	<b>2,474</b>	<b>625</b>	<b>3,099</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(16,396)		(16,396) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(16,396)</b>	<b>0</b>	<b>(16,396)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		29,226	29,226 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>29,226</b>	<b>29,226</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(16,396)</b>	<b>29,226</b>	<b>12,830</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	0		0 19
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Debt Discount and Expense (428):**

3/1/02 GENERAL OBLIGATION BONDS	880		880 20
<b>Total (Acct. 428):</b>	<b>880</b>	<b>0</b>	<b>880</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	11,269		11,269 22
<b>Total (Acct. 430):</b>	<b>11,269</b>	<b>0</b>	<b>11,269</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>12,149</b>	<b>0</b>	<b>12,149</b>
<b>NET INCOME:</b>	<b>86,702</b>	<b>(28,601)</b>	<b>58,101</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,343,089	1,174,738	2,517,827 25
<b>Total (Acct. 216):</b>	<b>1,343,089</b>	<b>1,174,738</b>	<b>2,517,827</b>
<b>Balance Transferred from Income (433):</b>			
Derived	86,702	(28,601)	58,101 26
<b>Total (Acct. 433):</b>	<b>86,702</b>	<b>(28,601)</b>	<b>58,101</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,429,791</b>	<b>1,146,137</b>	<b>2,575,928</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	471,208	0	0	0	<b>471,208</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>471,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>471,208</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	93,077		<b>93,077</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	861		<b>861</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>93,938</b>	<b>0</b>	<b>93,938</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	3.8	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,417,057	4,392,820	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,070,058	1,329,253	<b>2</b>
<b>Net Utility Plant</b>	<b>3,346,999</b>	<b>3,063,567</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	17,099	24,016	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>17,099</b>	<b>24,016</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	339,057	272,856	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	43,596	42,321	<b>11</b>
Other Accounts Receivable (143)	354	1,315	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	2,235	2,113	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>385,242</b>	<b>318,605</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	2,274	3,154	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>2,274</b>	<b>3,154</b>	
<b>Total Assets and Other Debits</b>	<b>3,751,614</b>	<b>3,409,342</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	492,096	492,096	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,575,928	2,517,827	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,068,024</b>	<b>3,009,923</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	244,609	300,916	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>244,609</b>	<b>300,916</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	8,505	2,853	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	69,439	67,782	<b>31</b>
Interest Accrued (237)	718	866	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>78,662</b>	<b>71,501</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	360,319	27,002	<b>36</b>
<b>Total Deferred Credits</b>	<b>360,319</b>	<b>27,002</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,751,614</b>	<b>3,409,342</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,392,820	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,896,754	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,506,806	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	8,701				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	4,796				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>4,417,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	683,937	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	386,121	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,070,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,346,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	997,540				<b>997,540</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	50,201				<b>50,201</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,625				<b>4,625</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	2,467				<b>2,467</b>	<b>9</b>
Salvage	50				<b>50</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>57,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,343</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,840				<b>17,840</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	327,924				<b>327,924</b>	<b>21</b>
Reallocation of 2003 depreciation	25,182				<b>25,182</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>370,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>370,946</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>683,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>683,937</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	1.94%					<b>28</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	331,713				<b>331,713</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	29,226				<b>29,226</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Reallocation of 2003 depreciation	25,182				<b>25,182</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>54,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,408</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>386,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,121</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	1.94%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,235	2,113	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<u>2,235</u>	<u>2,113</u>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
3/1/02 GO BONDS	880	428	2,274	1
<b>Total</b>			<b>2,274</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	492,096	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>492,096</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
G.O. PROMISSORY NOTE	12/15/2002	12/15/2006	4.00%	34,609	<b>1</b>
G.O. BONDS	03/01/2002	12/01/2009	3.79%	210,000	<b>2</b>
<b>Total for Account 223</b>				<b>244,609</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	67,782	1
<b>Accruals:</b>		
Charged water department expense	75,720	2
Charged electric department expense		3
Charged sewer department expense	1,177	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>76,897</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	67,782	6
Social Security taxes	6,934	7
PSC Remainder Assessment	524	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>75,240</b>	
<b>Balance end of year</b>	<b>69,439</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM MUNICIPALITY	866	11,269	11,417	718	2
<b>Subtotal</b>	<b>866</b>	<b>11,269</b>	<b>11,417</b>	<b>718</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>866</b>	<b>11,269</b>	<b>11,417</b>	<b>718</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	17,099	2
<b>Total (Acct. 124):</b>	<b>17,099</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	43,596	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>43,596</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	354	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>354</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	311,528	17
EMPLOYEE VESTED VACATION AND SICK LEAVE	48,791	18
<b>Total (Acct. 253):</b>	<b>360,319</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,887,346	0	0	0	<b>2,887,346</b>	<b>1</b>
Materials and Supplies	2,174	0	0	0	<b>2,174</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	853,329	0	0	0	<b>853,329</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	155,764	0	0	0	<b>155,764</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,880,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,880,427</b>	
Net Operating Income	79,981	0	0	0	<b>79,981</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.25%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.25%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	327,924	0	0	0	<b>327,924</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	16,396				<b>16,396</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>311,528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>311,528</b>	



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## FINANCIAL SECTION FOOTNOTES

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NONE

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	464,592	453,556	1
<b>Total Sales of Water</b>	<b>464,592</b>	<b>453,556</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	824	1,249	2
Miscellaneous Service Revenues (471)	1,422	1,402	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,370	4,124	6
<b>Total Other Operating Revenues</b>	<b>6,616</b>	<b>6,775</b>	
<b>Total Operating Revenues</b>	<b>471,208</b>	<b>460,331</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	37,542	31,704	8
Water Treatment Expenses (630-635)	13,642	18,436	9
Transmission and Distribution Expenses (640-655)	73,251	67,842	10
Customer Accounts Expenses (901-904)	12,926	16,656	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	127,945	102,736	13
<b>Total Operation and Maintenance Expenses</b>	<b>265,306</b>	<b>237,374</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	50,201	74,369	14
Amortization Expense (404-407)		0	15
Taxes (408)	75,720	73,970	16
<b>Total Other Operating Expenses</b>	<b>125,921</b>	<b>148,339</b>	
<b>Total Operating Expenses</b>	<b>391,227</b>	<b>385,713</b>	
<b>NET OPERATING INCOME</b>	<b>79,981</b>	<b>74,618</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,368	58,641	214,600	4
Commercial	186	19,343	53,653	5
Industrial	12	3,310	7,058	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,566</b>	<b>81,294</b>	<b>275,311</b>	
Private Fire Protection Service (462)	10		6,360	7
Public Fire Protection Service (463)	1		165,781	8
Other Sales to Public Authorities (464)	23	4,655	17,140	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,600</b>	<b>85,949</b>	<b>464,592</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	165,781	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>165,781</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	824	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>824</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES AND HYDRANT CHARGES	1,422	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,422</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,370	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,370</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	10,890	16,167	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	26,356	15,227	7
Operation Supplies and Expenses (623)	296	310	8
Maintenance of Pumping Plant (625)		0	9
<b>Total Pumping Expenses</b>	<b>37,542</b>	<b>31,704</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	2,678	2,220	10
Chemicals (631)	10,932	16,216	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	32	0	13
<b>Total Water Treatment Expenses</b>	<b>13,642</b>	<b>18,436</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	35,571	33,768	14
Operation Supplies and Expenses (641)	11,969	9,000	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,051	1,349	16
Maintenance of Mains (651)	2,879	4,488	17
Maintenance of Services (652)	7,872	4,201	18
Maintenance of Meters (653)	8,159	7,597	19
Maintenance of Hydrants (654)	4,750	7,439	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>73,251</b>	<b>67,842</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,886	3,226	<b>22</b>
Accounting and Collecting Labor (902)	10,040	12,967	<b>23</b>
Supplies and Expenses (903)		463	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>12,926</b>	<b>16,656</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	7,910	6,727	<b>27</b>
Office Supplies and Expenses (921)	3,916	5,317	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	6,996	5,938	<b>30</b>
Property Insurance (924)	4,901	9,074	<b>31</b>
Injuries and Damages (925)	14,364	9,357	<b>32</b>
Employee Pensions and Benefits (926)	76,259	52,603	<b>33</b>
Regulatory Commission Expenses (928)		65	<b>34</b>
Miscellaneous General Expenses (930)	8,381	7,441	<b>35</b>
Transportation Expenses (933)	5,183	6,149	<b>36</b>
Maintenance of General Plant (935)	35	65	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>127,945</b>	<b>102,736</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>265,306</b>	<b>237,374</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		69,439	67,782	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,177	1,102	2
<b>Net property tax equivalent</b>		<b>68,262</b>	<b>66,680</b>	
Social Security		6,934	6,771	3
PSC Remainder Assessment		524	519	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>75,720</b>	<b>73,970</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.225550				3
County tax rate	mills		3.907670				4
Local tax rate	mills		4.932370				5
School tax rate	mills		12.266980				6
Voc. school tax rate	mills		1.832240				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.164810</b>				10
Less: state credit	mills		1.474370				11
<b>Net tax rate</b>	mills		<b>21.690440</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>4.932370</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.099220</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.031590</b>				17
<b>Total Tax Rate</b>	mills		<b>23.164810</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.821573</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.690440</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.820287</b>				21
Utility Plant, Jan. 1	\$	<b>4,392,820</b>	4,392,820				22
Materials & Supplies	\$	<b>2,113</b>	2,113				23
<b>Subtotal</b>	\$	<b>4,394,933</b>	<b>4,394,933</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,394,933</b>	<b>4,394,933</b>				26
Assessment Ratio	dec.		0.886617				27
<b>Assessed Value</b>	\$	<b>3,896,622</b>	<b>3,896,622</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.820287</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>69,439</b>	<b>69,439</b>				30
Tax Equivalent per 1994 PSC Report	\$	58,640					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>69,439</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	3,260		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	1,952		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	57,213		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>62,425</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	59,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,959		17
Diesel Pumping Equipment (326)	201		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>139,711</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,285		23
<b>Total Water Treatment Plant</b>	<b>44,285</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			3,260	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			1,952	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,213	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	62,425	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			59,551	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			79,959	17
Diesel Pumping Equipment (326)			201	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	139,711	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			44,285	23
<b>Total Water Treatment Plant</b>	0	0	44,285	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,905		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	195,584		26
Transmission and Distribution Mains (343)	1,347,789	2,841	27
Fire Mains (344)	0		28
Services (345)	226,911		29
Meters (346)	149,024	15,623	30
Hydrants (348)	239,442		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,163,655</b>	<b>18,464</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	542		34
Office Furniture and Equipment (391)	5,867		35
Computer Equipment (391.1)	5,068	6,262	36
Transportation Equipment (392)	53,123		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	23,432		39
Laboratory Equipment (395)	1,737		40
Power Operated Equipment (396)	824		41
Communication Equipment (397)	4,014		42
SCADA Equipment (397.1)	371,000	11,930	43
Miscellaneous Equipment (398)	1,136		44
Other Tangible Property (399)	1,119		45
<b>Total General Plant</b>	<b>467,862</b>	<b>18,192</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,877,938</b>	<b>36,656</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,877,938</b>	<b>36,656</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,905	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			195,584	26
Transmission and Distribution Mains (343)		2,874	1,353,504	27
Fire Mains (344)			0	28
Services (345)		(2,874)	224,037	29
Meters (346)	5,340		159,307	30
Hydrants (348)			239,442	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>5,340</b>	<b>0</b>	<b>2,176,779</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			542	34
Office Furniture and Equipment (391)			5,867	35
Computer Equipment (391.1)	2,500		8,830	36
Transportation Equipment (392)			53,123	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			23,432	39
Laboratory Equipment (395)			1,737	40
Power Operated Equipment (396)			824	41
Communication Equipment (397)			4,014	42
SCADA Equipment (397.1)	10,000		372,930	43
Miscellaneous Equipment (398)			1,136	44
Other Tangible Property (399)			1,119	45
<b>Total General Plant</b>	<b>12,500</b>	<b>0</b>	<b>473,554</b>	
<b>Total utility plant in service directly assignable</b>	<b>17,840</b>	<b>0</b>	<b>2,896,754</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>17,840</b>	<b>0</b>	<b>2,896,754</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,195,945		27
Fire Mains (344)	0		28
Services (345)	272,112	625	29
Meters (346)	0		30
Hydrants (348)	38,124		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,506,181</b>	<b>625</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,506,181</b>	<b>625</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,506,181</b>	<b>625</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,195,945 27
Fire Mains (344)			0 28
Services (345)			272,737 29
Meters (346)			0 30
Hydrants (348)			38,124 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,506,806</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,506,806</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,506,806</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,974	8,974	1
February			7,852	7,852	2
March			8,400	8,400	3
April			8,153	8,153	4
May			8,983	8,983	5
June			9,239	9,239	6
July			11,512	11,512	7
August			8,685	8,685	8
September			8,952	8,952	9
October			8,490	8,490	10
November			8,511	8,511	11
December			8,887	8,887	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>106,638</b>	<b>106,638</b>	
Less: Water sold				85,949	13
Volume pumped but not sold				20,689	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				1,273	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				220	18
Total volume not sold but accounted for				1,493	19
Volume pumped but unaccounted for				19,196	20
Percent of water lost				18%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				498	23
Date of maximum: 7/26/2004					24
Cause of maximum:					25
Hot dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				157	26
Date of minimum: 9/5/2004					27
Total KWH used for pumping for the year				251,645	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL-9TH AVE 7 NEWMAN ST.	#2	175	23	125,000	Yes	<b>1</b>
WELL-ARMOUR PLANT, OAK ST.	#3	176	10	120,000	Yes	<b>2</b>
WELL-ATHLETIC FIELD 17 & SMITH	#4	186	12	100,000	Yes	<b>3</b>
TOWN OF WOODMOHR	#5	291	24	125,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3	#4	<b>1</b>
Location	9TH & NEWMAN UR PLANT ON OAK STREET ILETIC FIELD-17TH & SMITH			<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	BERKLEY	F.M.	<b>5</b>
Year Installed	1945	1968	1945	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	117	117	100	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	BERKLEY	F.M.	<b>9</b>
Year Installed	1945	1968	1945	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	30	10	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#5			<b>14</b>
Location	TOWN OF WOODMOHR			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	U.S.			<b>18</b>
Year Installed	1972			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	240			<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.			<b>22</b>
Year Installed	1972			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	25			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
				5
Year constructed	1945	1968	1972	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	16	138	85	10
				11
Total capacity in gallons (actual)	500,000	500,000	250,000	12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,964	0	0	0	5,964	1
M	D	6.000	56,817	0	0	0	56,817	2
M	D	8.000	39,311	0	0	0	39,311	3
M	D	10.000	19,219	0	0	0	19,219	4
M	D	12.000	30,451	0	0	0	30,451	5
M	D	16.000	340	0	0	0	340	6
<b>Total Within Municipality</b>			<b>152,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152,102</b>	
<b>Total Utility</b>			<b>152,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152,102</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	815	0	0	0	815	61	1
L	0.750	32	0	0	0	32	1	2
M	1.000	718	1	0	0	719	174	3
M	1.250	26	0	0	0	26	7	4
M	1.500	16	0	0	0	16	3	5
M	2.000	18	0	0	0	18	2	6
M	3.000	1	0	0	0	1	0	7
M	4.000	8	0	0	0	8	0	8
M	6.000	14	0	0	0	14	2	9
M	8.000	7	0	0	0	7	1	10
<b>Total Utility</b>		<b>1,655</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1,656</b>	<b>251</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.250	0	0	0	0	0	0	1
0.625	1,365	54	1	0	1,418	196	2
0.750	202	0	0	0	202	37	3
1.000	18	0	0	0	18	0	4
1.250	11	0	2	0	9	2	5
1.500	10	0	1	0	9	3	6
2.000	15	1	1	0	15	4	7
3.000	5	0	0	0	5	3	8
4.000	1	0	0	0	1	1	9
6.000	0	0	0	0	0	0	10
<b>Total:</b>	<b>1,627</b>	<b>55</b>	<b>5</b>	<b>0</b>	<b>1,677</b>	<b>246</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.250	0	0	0	0	0	0	0	1
0.625	1,219	117	3	5	0	74	1,418	2
0.750	150	36	4	1	0	11	202	3
1.000	1	15	1	0	0	1	18	4
1.250	0	4	1	3	0	1	9	5
1.500	0	6	1	0	0	2	9	6
2.000	0	7	2	3	0	3	15	7
3.000	0	1	0	3	0	1	5	8
4.000	0	0	0	1	0	0	1	9
6.000	0	0	0	0	0	0	0	10
<b>Total:</b>	<b>1,370</b>	<b>186</b>	<b>12</b>	<b>16</b>	<b>0</b>	<b>93</b>	<b>1,677</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	238				238	2
<b>Total Fire Hydrants</b>	<b>238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238</b>	
<b>Flushing Hydrants</b>						
	10				10	3
<b>Total Flushing Hydrants</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	248
Number of distribution system valves end of year:	445
Number of distribution valves operated during year:	445

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C #926 - Pensions and Benefits - Large increase due to two water utility employees reaching 10 years of service and becoming vested in accumulated sick leave in the amount of \$20,344.

A/C #620 & 622 - 2003 annual report should have been \$7,739 and \$23,655, respectively.

A/C #630 - Chemicals - fewer chemicals purchased in 2004.

A/C #925 - Injuries and Damages - Large increase in liability insurance premiums due mainly to anti-terrorism coverage.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

A/C #343 and 345 - Reclassification of prior year main and service projects costs.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

A/C #343 - Final engineering bill for 2003 watermain project; main footage for project included in 2003 annual report.

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### Water Mains (Page W-17)

#### General footnotes

A/C 343 - Mains - \$2,841 of additions is for final engineering bill for watermain placed during 2003 and footage for such included in 2003 annual report.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

The one 1" service installed during 2004 was installed and paid for by the customer.

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### Meters (Page W-19)

#### General footnotes

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Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

All station meters are tested annually.

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